

COWLEY COUNTY, KANSAS

WINFIELD, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

Prepared By

Edw. B. Stephenson & Co., CPAs Chartered
1002 Main
Winfield, Kansas

COWLEY COUNTY, KANSAS

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**EDW. B
STEPHENSON
& CO., CPAs
CHARTERED**

EDW. B. STEPHENSON
(1905-1985)

JAMES R. DOBBS
(1927-1997)

HARRY L. SHETLAR, JR.
(1931-2000)

MORRIS W. JARVIS
(1935-1999)

N. DEAN BRADBURY
(1936-2005)

LOREN L. PONTIOUS
(Retired)

SHAREHOLDERS

AARON R. IVERSON, CPA

MAURICE P. ROBERTS, CPA

ACCOUNTANTS

SARAH M. KINDT

MELISSA J. SCHOOLEY

HEIDI M. HUENEGARDT, CPA

INDEPENDENT AUDITORS' REPORT

To the Cowley County Commissioners
Cowley County Courthouse
Winfield, Kansas 67156

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Cowley County, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with *the Kansas Municipal Audit and Accounting Guide* as described in Note I to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide*. Those standards and the *Kansas Municipal Audit and Accounting Guide* require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note I to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Cowley County, Kansas, as of December 31, 2012, or the changes in financial position and cash flows thereof for the year then ended.

Opinion of Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Cowley County, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note I.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-agency funds (schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying

accounting and other records used to prepare the 2012 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note I.

Prior Year Comparative Analysis

The 2011 Actual columns presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated November 7, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of Kansas Department of Administration, Office of Management Analysis and Standards at the following line <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

Restricted Use

This report is intended for the information and use of the County Commissioners and administration of Cowley County, and for filing with the Kansas Department of Administration and Division of Accounts and Reports, and should not be used for any other purpose.

Edw. B. Stephenson & Co., CPAs Chtd.

Edw. B. Stephenson & Co., CPAs Chartered
October 17, 2013

FINANCIAL SECTION

COWLEY COUNTY, KANSAS
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2012

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|------------------|-----------------|--|---|------------------------|
| Governmental Type Funds: | | | | | | | |
| General Funds | | | | | | | |
| General | \$ 1,170,001.86 | - | \$ 6,706,010.53 | \$ 6,318,997.44 | \$ 1,557,014.95 | \$ 138,984.71 | \$ 1,695,999.66 |
| Special Purpose Funds | | | | | | | |
| Road and Bridge | 832,691.09 | - | 3,163,774.70 | 3,022,632.98 | 973,832.81 | 16,683.94 | 990,516.75 |
| Election | 89,066.60 | - | 83,156.09 | 123,691.04 | 48,531.65 | 169.60 | 48,701.25 |
| Appraiser Cost | 120,210.25 | - | 444,502.06 | 496,122.26 | 68,590.05 | 21,425.46 | 90,015.51 |
| Noxious Weed | 58,348.60 | - | 256,556.60 | 248,521.70 | 66,383.50 | 582.99 | 66,966.49 |
| Employee Benefit | 357,647.66 | - | 2,146,189.30 | 2,121,338.23 | 382,498.73 | 4,655.79 | 387,154.52 |
| Special Sales Tax for Repayment of 2005 Bonds | 20,000.00 | - | 1,982,075.27 | 1,440,626.52 | 561,448.75 | - | 561,448.75 |
| Economic Development | 102,018.20 | - | 139,009.23 | 147,710.43 | 93,317.00 | 442.93 | 93,759.93 |
| 911 System | 240,634.40 | - | 16,292.25 | 15,103.54 | 241,823.11 | - | 241,823.11 |
| 911 Wireless | 349,255.07 | - | 172,413.28 | 156,534.15 | 365,134.20 | 7,166.19 | 372,300.39 |
| Community Corrections | 1,321.51 | - | 439,707.44 | 413,920.56 | 27,108.39 | 1,157.82 | 28,266.21 |
| Juvenile Service | 116,927.71 | - | 609,752.22 | 582,004.50 | 144,675.43 | 7,316.26 | 151,991.69 |
| Special Alcohol Programs | 3,245.22 | - | 3,708.34 | 6,000.00 | 953.56 | - | 953.56 |
| Special Parks and Recreation | 32,426.88 | - | 3,708.34 | 33,000.00 | 3,135.22 | - | 3,135.22 |
| Prosecuting Attorney Training | 6,488.82 | - | 4,229.81 | 4,214.59 | 6,504.04 | 1,551.28 | 8,055.32 |
| Attorney Special Forfeiture | 1,000.00 | - | - | 395.85 | 604.15 | - | 604.15 |
| Drug Screening | 59,194.62 | - | 26,092.33 | 26,426.56 | 58,860.39 | 2,666.78 | 61,527.17 |
| Sales Tax Surplus | 4,705,343.62 | - | 961,838.57 | 5,405,620.00 | 261,562.19 | - | 261,562.19 |
| Sheriff Special Law Enforcement | 106,358.78 | - | 47,865.98 | 7,152.90 | 147,071.86 | - | 147,071.86 |
| Firearms Range | 7,559.76 | - | - | 1,207.72 | 6,352.04 | 23.19 | 6,375.23 |
| Community Developmental Disability Organization | 89,490.08 | - | 362,391.00 | 323,567.82 | 128,313.26 | 2,558.91 | 130,872.17 |
| Special Machinery | 335,061.19 | - | 13,750.00 | 119,819.00 | 228,992.19 | - | 228,992.19 |
| Special Highway Improvement | 909,698.37 | - | 40,974.47 | 152,553.79 | 798,119.05 | - | 798,119.05 |
| Special Equipment Reserve | 902,245.45 | - | 15,869.80 | 265,772.70 | 652,342.55 | 787.26 | 653,129.81 |
| Register of Deeds Technology | 31,511.36 | - | 38,580.43 | 24,466.16 | 45,625.63 | - | 45,625.63 |
| Capital Improvements | 73,797.75 | - | 0.14 | 73,490.00 | 307.89 | - | 307.89 |
| Grants | (36,943.48) | - | 165,257.23 | 164,114.54 | (35,800.79) | 786.75 | (35,014.04) |
| District Court Special Fund | 1,125.00 | - | 4,775.00 | 1,597.02 | 4,302.98 | - | 4,302.98 |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
Summary of Cash Receipts, Expenditures an Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2012

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add | | Ending Cash Balance |
|--|---|---|------------------|------------------|--|--|----|------------------------|
| | | | | | | Outstanding Encumbrances and Accounts Payable | | |
| Debt Service | | | | | | | | |
| Bond and Interest | \$ 24,350.47 | \$ - | \$ 23,313.96 | \$ 23,303.75 | \$ 24,360.68 | \$ - | \$ | \$ 24,360.68 |
| Bond Debt Service Series 2005 | 314,075.56 | - | 493,664.96 | 740,497.50 | 67,243.02 | - | | 67,243.02 |
| Business Type Funds: | | | | | | | | |
| Enterprise Funds | | | | | | | | |
| Public Works Department | 472,564.59 | - | 1,134,064.75 | 1,078,312.82 | 528,316.52 | 50,655.25 | | 578,971.77 |
| Jail Enterprise | 199,312.29 | - | 535,465.00 | 328,834.00 | 405,943.29 | 5,265.41 | | 411,208.70 |
| Total Reporting Entity (Excluding Agency Funds) | \$ 11,696,029.28 | \$ - | \$ 20,034,989.08 | \$ 23,867,550.07 | \$ 7,863,468.29 | \$ 262,880.52 | | \$ 8,126,348.81 |
| Total Reporting Entity | \$ 11,696,029.28 | \$ - | \$ 20,034,989.08 | \$ 23,867,550.07 | \$ 7,863,468.29 | \$ 262,880.52 | | \$ 8,126,348.81 |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS

Summary of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2012

Page 3 of 3

Composition of Cash

County General:

Cash on Hand

Demand Account - CornerBank, N.A., Winfield, Ks

Demand Account - CornerBank, N.A., Winfield, Ks.

Certificate of Deposit - Bank of the West, Winfield, Ks.

Certificate of Deposit - CornerBank, N.A., Winfield, Ks.

Certificate of Deposit - Citizens Bank of Kansas, Winfield, Ks.

Certificate of Deposit - Community National Bank, Winfield, Ks.

Deposits in Transit

Outstanding Checks

Outstanding Payroll Liabilities

Total Cash

Agency Funds Per Schedule 3

Total Reporting Entity (Excluding Agency Funds)

| | |
|----|-----------------|
| \$ | 1,410.00 |
| | 25,444,082.98 |
| | 2,500.00 |
| | 600,000.00 |
| | 2,400,000.00 |
| | 300,000.00 |
| | 230,000.00 |
| | 1,004,675.31 |
| | (268,097.30) |
| | - |
| \$ | 29,714,570.99 |
| | (21,588,222.18) |
| \$ | 8,126,348.81 |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Cowley County is a municipal corporation governed by an elected three-person commission. Cowley County, Kansas, is a county located on the southern border of Kansas, approximately forty five miles south of Wichita, Kansas. It is 1,155 square miles in size, has a population of about 37,000, and was organized and chartered in March, 1870.

The financial statements of the County have been prepared in compliance with the cash-basis and budget laws of Kansas. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances; that is, commitments related to unperformed (executory) contracts for goods or services.

Related Municipal Entities

The County, for financial purposes, includes all of the funds and account groups relevant to the operations of Cowley County, Kansas, with the exception of the Cowley County Mental Health & Counseling Center, and the City-Cowley County Health Department. These related municipal entities have each had an audit of their financial statements completed separately. Copies can be obtained by contacting the management at the following addresses:

Cowley County Mental Health & Counseling Center
22214 D St, Winfield, KS 67156

City-Cowley County Health Department
300 E. 9th Suite B, Winfield, KS 67156

B. Basis of Presentation – Regulatory Basis Fund Types

The financial transactions of the County are recorded in individual funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the County for the year 2012:

Governmental Funds

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Fund - to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long term debt) that are intended for specified purposes.

Business Type Funds

Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs (expenses,

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

including depreciation, of providing goods or services to the general public on a continuing basis) be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include: (1) Expendable Trust Funds, (2) Nonexpendable Trust Funds, and (3) Agency Funds.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrances obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Commissioners of Cowley County have approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the requirement for application of generally accepted accounting principles for the year ended December 31, 2012 and allowing the County to use the regulatory basis of accounting.

D. Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempt by statute), Debt Service Funds, and Enterprise Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

COWLEY COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2012

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended by the following amount during 2012:

| <u>Fund</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|-------------------|------------------------|-----------------------|
| Sales Tax Surplus | 6,261,619.00 | 6,051,109.00 |

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for Capital Projects Funds, Trust and Agency Funds, and the following Special Purpose Funds:

- Special Equipment Reserve Fund
- Special Machinery Fund
- Capital Improvements Fund
- Special Highway Improvement Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Property Taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on calendar-year bases and are levied and become a lien on the property on November 1st of each year. The county treasurer is the tax collection agent for all taxing entities with the County. Property owners have the option of paying one-half of the full amounts of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes levied and collected in the year prior to January 1st of the ensuing year.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

F. Special Assessments

Projects financed in part by special assessments are funded through general obligation bonds issued by the County and listed with its other general obligation debt. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project but special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund, from which the bonds will be paid.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A Compliance with Kansas Statutes

The County failed to comply with K.S.A. 10-130, which requires the County to remit payment to the state fiscal agent at least 20 days before the day of maturity on any bonds or the interest thereon.

B. Compliance with Finance-Related Legal and Contractual Provisions

The County is not aware of any debt covenants, or other violations of finance-related or contractual provisions for the year ended December 31, 2012.

III. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

At December 31, 2012, the County's carrying amount of deposits was \$29,714,570.99 and the bank balance was \$29,355,897.32. As stated above, the bank balance was held in five banks resulting in a concentration of credit risk. Of the bank balance, \$1,020,863.93 was covered by federal depository insurance; \$28,335,033.39 was collateralized with securities held by the pledging financial institutions.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

IV. LONG - TERM DEBT

Cowley County's summary of the changes in long-term liabilities for the year ended December 31, 2012, were as follows:

| <u>Issue</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | | |
|--|----------------------------------|------------------------|-------------------------------|--------------------|----------------------------|
| General Obligation Bonds and Temporary Notes | | | | | |
| Series 2000 | 11/1/2000 | \$ 200,000.00 | 11/1/2014 | | |
| Series 2005 | 10/1/2005 | 8,500,000.00 | 10/1/2020 | | |
| | | | | | |
| <u>Issue</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/ Payments</u> | <u>Net Change</u> | <u>Balance End of Year</u> |
| General Obligation Bonds and Temporary Notes | | | | | |
| Series 2000 | \$ 60,000.00 | \$ - | \$ 20,000.00 | | \$ 40,000.00 |
| Series 2005 | <u>5,755,000.00</u> | <u>-</u> | <u>535,000.00</u> | | <u>5,220,000.00</u> |
| | | | | | |
| Total Bonded Debt | \$ 5,815,000.00 | \$ - | \$ 555,000.00 | | \$ 5,260,000.00 |
| | | | | | |
| Compensated Absences | <u>605,965.57</u> | <u></u> | <u></u> | \$ 2,142.34 | <u>608,107.91</u> |
| | | | | | |
| | <u>\$ 6,420,965.57</u> | <u>\$ -</u> | <u>\$ 555,000.00</u> | <u>\$ 2,142.34</u> | <u>\$ 5,868,107.91</u> |

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

General Obligation Bonds and Temporary Notes

| Description | Principal Balance End of Year | Interest Paid |
|---------------|--|----------------------|
| Series 2000 | \$ 40,000.00 | \$ 3,300.00 |
| Series 2005 | 5,220,000.00 | 205,497.50 |
| Totals | \$ 5,260,000.00 | \$ 208,797.50 |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| Principal | Obligation Bond | G.O. Sales Tax Bond | Total for Year |
|------------------------|---------------------|------------------------|------------------------|
| 2013 | 20,000.00 | 555,000.00 | 575,000.00 |
| 2014 | 20,000.00 | 580,000.00 | 600,000.00 |
| 2015 | - | 610,000.00 | 610,000.00 |
| 2016 | - | 635,000.00 | 635,000.00 |
| 2017 | - | 665,000.00 | 665,000.00 |
| 2018-2022 | - | 2,175,000.00 | 2,175,000.00 |
| Total Principal | \$ 40,000.00 | \$ 5,220,000.00 | \$ 5,260,000.00 |

| Interest | | | |
|-----------------------|--------------------|----------------------|----------------------|
| 2013 | 2,220.00 | 188,110.00 | 190,330.00 |
| 2014 | 1,120.00 | 169,795.00 | 170,915.00 |
| 2015 | - | 150,075.00 | 150,075.00 |
| 2016 | - | 128,725.00 | 128,725.00 |
| 2017 | - | 105,865.00 | 105,865.00 |
| 2018-2022 | - | 166,160.00 | 166,160.00 |
| Total Interest | \$ 3,340.00 | \$ 908,730.00 | \$ 912,070.00 |

| Principal and Interest | | | |
|-------------------------------------|---------------------|------------------------|------------------------|
| 2013 | 22,220.00 | 743,110.00 | 765,330.00 |
| 2014 | 21,120.00 | 749,795.00 | 770,915.00 |
| 2015 | - | 760,075.00 | 760,075.00 |
| 2016 | - | 763,725.00 | 763,725.00 |
| 2017 | - | 770,865.00 | 770,865.00 |
| 2018-2022 | - | 2,341,160.00 | 2,341,160.00 |
| Total Principal and Interest | \$ 43,340.00 | \$ 6,128,730.00 | \$ 6,172,070.00 |

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

V. DEFINED BENEFIT PENSION PLAN

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603), at the following website: <http://kpers.org/annualreport2012.pdf> or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% for covered salary for Tier 1 members and at 6% for covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 4149H of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established by statutes for January 1, 2012 to December 31, 2012 is 7.34% plus 1.00% for death and disability. The State of Kansas issued a moratorium on death and disability insurance contributions effective March 1, 2012 through June 30, 2012. The County's contributions to KPERS for the years ending December 31, 2012, 2011, and 2010 were \$361,126.78, \$352,161.10, and \$301,173.39 respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2012 is 16.54%. The County's contributions to KP&F for the years ended December 31, 2012, 2011, and 2010 were \$107,267.96, \$201,457.07 and \$127,639.52, respectively.

VI. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

A. Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

B. Consolidated Omnibus Budget Reconciliation Act (COBRA)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

C. Compensated Absences

The County's policies regarding vacation and sick pay are the following: Full-time (forty hours per week) employees shall participate in earning vacation leave and sick leave. Part-time employees do not participate in any vacation and sick time; only one part-time employee receives paid holidays.

1. Vacation Leave:

All regular full-time employees are eligible for paid vacation leave. Eligible employees accrue vacation leave from date of hire on a month-to-month basis, except that paid vacation leave shall not be taken until completion of one year of employment. Vacation leave entitlement increases under a schedule based on continuous years of service. Certain other rules and limitations also apply to vacation entitlements.

2. Sick Leave:

All regular full-time employees are eligible for paid sick leave. Sick leave is permitted under several situations and conditions. Eligible employees accrue and accumulate sick leave at the rate of eight (8) hours (1 normal working day) per calendar month. The maximum accumulation of unused sick leave is limited to 720 hours (90 days), on the first day of each year. Employees may accumulate days during the year, but the maximum limit on the first day of any subsequent year shall be 90 days. Conversion of sick pay is permitted. Any employee who has accumulated 90 days, the maximum accumulation, of sick leave may convert additional sick leave accrued to pay on a ratio of one hour sick leave to one hour of pay. Termination triggers the payment of accrued sick pay for employees with more than nine years of service; those with more than nineteen years of service receive pay for 100% of their accrued sick leave.

Summary:

Liabilities for vacation and sick pay are not recorded in the financial statements by the County. At December 31, 2012, the governmental funds of the County had a vested liability for accumulated unpaid vacation pay of \$254,494.75 and accumulated unpaid sick pay of \$327,201.83. At December 31, 2012, the Proprietary Fund of the County had a vested liability for accumulated unpaid vacation pay of \$4,945.35, and accumulated unpaid sick pay of \$21,465.98. Under GAAP reporting, these liabilities would be reflected in that fund.

VII. CLAIMS AND JUDGEMENTS

The County participates in federal and state programs that are fully funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

COWLEY COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

The County is exposed to various risks of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injuries to employee; and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

VIII. INTERFUND TRANSFERS

Inter-fund transfer details are as follows:

| <u>From Fund</u> | <u>To Fund</u> | <u>Authority (K.S.A.)</u> | <u>Amount</u> |
|--------------------------------|---|-------------------------------|-------------------------------|
| General | Economic Development | 19-4102 | \$ 30,000.00 |
| General | Community Development Disability Organization | 19-119 | 90,000.00 |
| Special Sales Tax Revenue Fund | 05 Sales Tax/GOB Issue Debt Service | 12-197 | 493,664.96 |
| Special Sales Tax Revenue Fund | Sales Tax Surplus | 12-197 | 946,961.56 |
| Total | | | <u><u>\$ 1,560,626.52</u></u> |

IV. SUBSEQUENT EVENTS

The County evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in financial statements.

**REGULATORY-REQUIRED SUPPLEMENTARY
INFORMATION**

COWLEY COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2012

| Funds | Certified Budget | Adjustments for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance-Over (Under) |
|---|------------------|---|-----------------------------|---|-----------------------|
| Governmental Type Funds: | | | | | |
| General Funds | \$ 6,812,393.00 | \$ - | \$ 6,812,393.00 | \$ 6,318,997.44 | \$ (493,395.56) |
| General Fund | | | | | |
| Special Revenue Funds | | | | | |
| Road and Bridge | 3,464,460.00 | - | 3,464,460.00 | 3,022,632.98 | (441,827.02) |
| Election | 160,818.00 | - | 160,818.00 | 123,691.04 | (37,126.96) |
| Appraiser Cost | 506,700.00 | - | 506,700.00 | 496,122.26 | (10,577.74) |
| Noxious Weed | 327,663.00 | - | 327,663.00 | 248,521.70 | (79,141.30) |
| Employee Benefit | 2,382,525.00 | - | 2,382,525.00 | 2,121,338.23 | (261,186.77) |
| Special Sales Tax for Repayment of 2005 Bonds | 2,280,000.00 | - | 2,280,000.00 | 1,440,626.52 | (839,373.48) |
| Economic Development | 252,007.00 | - | 252,007.00 | 147,710.43 | (104,296.57) |
| 911 System | 238,567.00 | - | 238,567.00 | 15,103.54 | (223,463.46) |
| 911 Wireless | 341,174.00 | - | 341,174.00 | 156,534.15 | (184,639.85) |
| Community Corrections | 435,223.00 | - | 435,223.00 | 413,920.56 | (21,302.44) |
| Juvenile Service | 725,246.00 | - | 725,246.00 | 582,004.50 | (143,241.50) |
| Special Alcohol Programs | 8,967.00 | - | 8,967.00 | 6,000.00 | (2,967.00) |
| Special Parks and Recreation | 38,149.00 | - | 38,149.00 | 33,000.00 | (5,149.00) |
| Prosecuting Attorney Training | 12,711.00 | - | 12,711.00 | 4,214.59 | (8,496.41) |
| Attorney Special Forfeiture | 13,900.00 | - | 13,900.00 | 395.85 | (13,504.15) |
| Drug Screening | 99,764.00 | - | 99,764.00 | 26,426.56 | (73,337.44) |
| Sales Tax Surplus | 6,051,109.00 | - | 6,051,109.00 | 5,405,620.00 | (645,489.00) |
| Sheriff Special Law Enforcement | 157,819.00 | - | 157,819.00 | 7,152.90 | (150,666.10) |
| Firearms Range | 24,676.00 | - | 24,676.00 | 1,207.72 | (23,468.28) |
| Community Development Disability Organization | 373,296.00 | - | 373,296.00 | 323,567.82 | (49,728.18) |
| Debt Service Funds | | | | | |
| Bond and Interest | 27,552.00 | - | 27,552.00 | 23,303.75 | (4,248.25) |
| Bond Debt Service Series 2005 | 1,051,679.00 | - | 1,051,679.00 | 740,497.50 | (311,181.50) |
| Proprietary Funds: | | | | | |
| Enterprise Funds | | | | | |
| Public Works Department | 1,984,674.00 | - | 1,984,674.00 | 1,078,312.82 | (906,361.18) |
| Jail Enterprise Fund | 763,801.00 | - | 763,801.00 | 328,834.00 | (434,967.00) |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****GENERAL FUND**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|----------------------------------|-------------------------|-----------------|-----------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Current Ad Valorem Tax | \$ 4,819,071.87 | \$ 4,696,753.16 | \$ 4,187,008.00 | \$ 509,745.16 |
| Specials Tax | 1,000.00 | 1,034.62 | - | 1,034.62 |
| Delinquencies/Redemptions | 145,647.02 | 101,780.40 | 58,000.00 | 43,780.40 |
| Intangible Tax | 106,205.25 | 90,674.59 | 71,372.00 | 19,302.59 |
| Motor Vehicle Tax | 685,628.04 | 673,386.16 | 732,195.00 | (58,808.84) |
| RV Tax | 13,299.89 | 11,282.29 | 14,669.00 | (3,386.71) |
| 16/20M Tax | 18,529.38 | 21,240.52 | 20,462.00 | 778.52 |
| Payments in Lieu of Tax | 5,343.46 | 4,076.00 | - | 4,076.00 |
| Mineral Property Tax | 20,229.93 | 21,350.28 | 10,000.00 | 11,350.28 |
| Liquor Control Tax | 5,371.72 | 3,708.35 | 5,593.00 | (1,884.65) |
| Cereal Malt Beverage Licenses | 150.00 | 50.00 | 300.00 | (250.00) |
| County Officer Fees | 132,144.19 | 124,598.69 | 90,000.00 | 34,598.69 |
| Game License Fees | 464.50 | 496.00 | 500.00 | (4.00) |
| Mortgage Registration Fees | 247,279.85 | 269,011.29 | 200,000.00 | 69,011.29 |
| Motor Vehicle License Fees | 128,610.24 | 124,737.71 | 91,000.00 | 33,737.71 |
| Delinquent Personal Tax Fees | 26,192.51 | 28,043.83 | 25,000.00 | 3,043.83 |
| Current Tax Penalty | 116,120.79 | 126,873.46 | 100,000.00 | 26,873.46 |
| Civil Process Fees | 24,885.91 | 24,790.00 | 17,500.00 | 7,290.00 |
| Vehicle Tax Penalty | 5,550.53 | 4,513.60 | 5,000.00 | (486.40) |
| Interest on Idle Funds | 50,107.85 | 42,048.52 | 50,000.00 | (7,951.48) |
| Work Release | 25,667.01 | 11,840.00 | 18,000.00 | (6,160.00) |
| Indigent Fees | 51,863.19 | 53,757.90 | 45,000.00 | 8,757.90 |
| Rentals - Farm and Annex | 60,122.68 | 48,825.27 | 46,000.00 | 2,825.27 |
| Memorial Lawn Cemetery Fees | 15,850.70 | 14,378.40 | 20,000.00 | (5,621.60) |
| Miscellaneous | 112,235.44 | 141,048.46 | 17,750.00 | 123,298.46 |
| Attorney's Diversion | 16,850.00 | 18,525.00 | 65,100.00 | (46,575.00) |
| Other Grants | 2,615.02 | 1,573.45 | - | 1,573.45 |
| Offenders Sourced Income | 39,045.37 | 30,823.33 | 5,000.00 | 25,823.33 |
| Permit Fees | 11,775.00 | 6,551.00 | 7,500.00 | (949.00) |
| Conceal and Carry | 4,842.50 | 7,640.00 | - | 7,640.00 |
| Safety Equipment | - | - | - | - |
| Emergency Management | 34,320.26 | 598.25 | 33,000.00 | (32,401.75) |
| Mental Health Bldg Reimbursement | - | - | - | - |
| Operating Transfers | - | - | - | - |
| Total Cash Receipts | \$ 6,927,020.10 | \$ 6,706,010.53 | \$ 5,935,949.00 | \$ 770,061.53 |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****General Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|-----------------|-----------------|-----------------------------|
| | | Actual | Budget | |
| Expenditures | | | | |
| Administrative | \$ 750,770.37 | \$ 852,930.05 | \$ 883,792.00 | \$ (30,861.95) |
| Memorial Lawn Cemetery | 58,169.45 | 61,257.88 | 62,563.00 | (1,305.12) |
| County Clerk | 138,271.82 | 130,612.36 | 142,851.00 | (12,238.64) |
| County Treasurer | 201,871.41 | 219,505.53 | 201,485.00 | 18,020.53 |
| County Attorney | 398,623.96 | 395,066.55 | 403,443.00 | (8,376.45) |
| Register of Deeds | 118,992.75 | 119,161.26 | 129,557.00 | (10,395.74) |
| Sheriff | 1,335,003.23 | 1,308,428.95 | 1,305,248.00 | 3,180.95 |
| Sheriff - Jail | 1,220,917.19 | 1,233,036.70 | 1,291,824.00 | (58,787.30) |
| Unified Court | 216,986.82 | 235,296.55 | 268,000.00 | (32,703.45) |
| Management Information Systems | 156,864.74 | 161,610.00 | 163,544.00 | (1,934.00) |
| Technology | 57,338.15 | 71,012.43 | 84,300.00 | (13,287.57) |
| Emergency Management | 142,734.40 | 134,609.30 | 158,386.00 | (23,776.70) |
| Juvenile Intake | 2,061.76 | 2,106.88 | 3,450.00 | (1,343.12) |
| Contingency | - | - | 250,000.00 | (250,000.00) |
| Appropriation - Soil Conservation | 28,200.00 | 28,200.00 | - | 28,200.00 |
| Appropriation - Council on Aging | 199,300.00 | 199,300.04 | - | 199,300.04 |
| Appropriation - Ambulance | 351,340.00 | 334,075.96 | - | 334,075.96 |
| Appropriation - Extension Council | 153,874.00 | 153,874.00 | - | 153,874.00 |
| Appropriation - Historical Society | 55,000.00 | 45,000.00 | - | 45,000.00 |
| Appropriation - Joint Health Dept | 331,000.00 | 331,000.00 | - | 331,000.00 |
| Appropriation - Mental Health Dept | 100,000.00 | 100,000.00 | - | 100,000.00 |
| Appropriation - Reach Program | 53,066.00 | 50,413.00 | - | 50,413.00 |
| Appropriation - Other | 40,600.00 | 32,500.00 | 1,435,362.00 | (1,402,862.00) |
| Neighborhood Revitalization Rebate | - | - | 28,588.00 | (28,588.00) |
| Reimbursed Expense | (3,691.61) | - | - | - |
| Operating Transfers | 220,000.00 | 120,000.00 | - | 120,000.00 |
| Total Expenditures | \$ 6,327,294.44 | \$ 6,318,997.44 | \$ 6,812,393.00 | \$ (493,395.56) |
| Cash Receipts Over (Under) Expenditures | \$ 599,725.66 | \$ 387,013.09 | | |
| Unencumbered Cash, Beginning | 570,276.20 | 1,170,001.86 | | |
| Unencumbered Cash, Ending | \$ 1,170,001.86 | \$ 1,557,014.95 | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Road and Bridge Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|------------------------|------------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Current Ad Valorem Taxes | \$ 1,696,864.15 | \$ 1,935,962.26 | \$ 1,844,095.00 | \$ 91,867.26 |
| Delinquencies/Redemptions | 65,810.34 | 39,807.99 | 34,000.00 | 5,807.99 |
| Payment in Lieu of Taxes/Other | 557.12 | - | - | - |
| Motor Vehicle Tax | 294,511.18 | 238,848.75 | 258,042.00 | (19,193.25) |
| RV Tax | 5,697.03 | 3,995.07 | 5,170.00 | (1,174.93) |
| 16/20M Tax | 10,055.52 | 9,055.32 | 7,211.00 | 1,844.32 |
| Motor Fuel Tax | 972,249.17 | 916,085.67 | 916,246.00 | (160.33) |
| Miscellaneous | 90,740.29 | 20,019.64 | 31,000.00 | (10,980.36) |
| Total Cash Receipts | <u>\$ 3,136,484.80</u> | <u>\$ 3,163,774.70</u> | <u>\$ 3,095,764.00</u> | <u>\$ 68,010.70</u> |
| Expenditures | | | | |
| District No. 1 | \$ 875,040.01 | \$ 835,281.43 | \$ 909,275.00 | \$ (73,993.57) |
| District No. 2 | 866,655.74 | 865,056.92 | 924,940.00 | (59,883.08) |
| District No. 3 | 828,910.90 | 839,546.31 | 884,700.00 | (45,153.69) |
| Special Bridge | 238,311.80 | 225,664.39 | 257,835.00 | (32,170.61) |
| Special Road and Bridge | 68,684.29 | 96,859.44 | 130,500.00 | (33,640.56) |
| District Overhead | 173,393.47 | 160,224.49 | 245,408.00 | (85,183.51) |
| Neighborhood Revitalization Rebate | - | - | 11,802.00 | (11,802.00) |
| Contingency | - | - | 100,000.00 | (100,000.00) |
| Operating Transfers | - | - | - | - |
| Total Expenditures | <u>\$ 3,050,996.21</u> | <u>\$ 3,022,632.98</u> | <u>\$ 3,464,460.00</u> | <u>\$ (441,827.02)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 85,488.59 | \$ 141,141.72 | | |
| Unencumbered Cash, Beginning | <u>747,202.50</u> | <u>832,691.09</u> | | |
| Unencumbered Cash, Ending | <u>\$ 832,691.09</u> | <u>\$ 973,832.81</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Election Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Current Ad Valorem Taxes | \$ 81,051.87 | \$ 68,825.66 | \$ 66,973.00 | \$ 1,852.66 |
| Delinquencies/Redemptions | 3,206.87 | 1,907.89 | 2,200.00 | (292.11) |
| Payment in Lieu of Taxes/Other | 19.81 | - | - | - |
| Motor Vehicle Tax | 13,929.70 | 11,405.36 | 12,314.00 | (908.64) |
| RV Tax | 269.54 | 190.78 | 247.00 | (56.22) |
| 16/20M Tax | 465.68 | 428.63 | 344.00 | 84.63 |
| Miscellaneous Revenue | 241.63 | 397.77 | - | 397.77 |
| Operating Transfers | - | - | - | - |
| Total Cash Receipts | <u>\$ 99,185.10</u> | <u>\$ 83,156.09</u> | <u>\$ 82,078.00</u> | <u>\$ 1,078.09</u> |
| Expenditures | | | | |
| Personnel Services | \$ 44,648.06 | \$ 65,192.80 | \$ 59,890.00 | \$ 5,302.80 |
| Contractual Services | 28,678.68 | 45,434.24 | 60,810.00 | (15,375.76) |
| Commodities | 1,703.47 | 10,371.00 | 15,700.00 | (5,329.00) |
| Neighborhood Revitalization Rebate | - | - | 418.00 | (418.00) |
| Other | 3,671.08 | 2,693.00 | 24,000.00 | (21,307.00) |
| Operating Transfers | - | - | - | - |
| Total Expenditures | <u>\$ 78,701.29</u> | <u>\$ 123,691.04</u> | <u>\$ 160,818.00</u> | <u>\$ (37,126.96)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 20,483.81 | \$ (40,534.95) | | |
| Unencumbered Cash, Beginning | <u>68,582.79</u> | <u>89,066.60</u> | | |
| Unencumbered Cash, Ending | <u>\$ 89,066.60</u> | <u>\$ 48,531.65</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Appraiser Cost Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Current Ad Valorem Taxes | \$ 260,200.57 | \$ 387,623.42 | \$ 377,904.00 | \$ 9,719.42 |
| Delinquencies/Redemptions | 14,018.88 | 7,207.25 | 10,000.00 | (2,792.75) |
| Payment in Lieu of Taxes/Other | 111.54 | - | - | - |
| Motor Vehicle Tax | 62,638.73 | 37,148.29 | 39,566.00 | (2,417.71) |
| RV Tax | 1,211.67 | 619.05 | 793.00 | (173.95) |
| 16/20M Tax | 2,139.17 | 1,925.93 | 1,106.00 | 819.93 |
| Reimbursed Expense | 3,250.00 | 3,250.00 | - | 3,250.00 |
| Miscellaneous Revenue | 5,753.50 | 6,728.12 | 3,000.00 | 3,728.12 |
| Total Cash Receipts | <u>\$ 349,324.06</u> | <u>\$ 444,502.06</u> | <u>\$ 432,369.00</u> | <u>\$ 12,133.06</u> |
| Expenditures | | | | |
| Personnel Services | \$ 341,058.20 | \$ 342,045.49 | \$ 348,023.00 | \$ (5,977.51) |
| Contractual | 103,453.34 | 136,609.96 | 117,840.00 | 18,769.96 |
| Commodities | 12,455.77 | 17,466.81 | 23,475.00 | (6,008.19) |
| Neighborhood Revitalization Rebate | - | - | 2,362.00 | (2,362.00) |
| Miscellaneous Expenditures | - | - | - | - |
| Contingency | - | - | 15,000.00 | (15,000.00) |
| Operating Transfers | - | - | - | - |
| Total Expenditures | <u>\$ 456,967.31</u> | <u>\$ 496,122.26</u> | <u>\$ 506,700.00</u> | <u>\$ (10,577.74)</u> |
| Cash Receipts Over (Under) Expenditures | \$ (107,643.25) | \$ (51,620.20) | | |
| Unencumbered Cash, Beginning | <u>227,853.50</u> | <u>120,210.25</u> | | |
| Unencumbered Cash, Ending | <u>\$ 120,210.25</u> | <u>\$ 68,590.05</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Noxious Weed Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Current Ad Valorem Taxes | \$ 100,561.65 | \$ 101,474.66 | \$ 74,732.00 | \$ 26,742.66 |
| Delinquencies/Redemptions | 3,321.56 | 2,200.83 | 2,200.00 | 0.83 |
| Payment in Lieu of Taxes/Other | 29.20 | - | - | - |
| Motor Vehicle Tax | 15,305.76 | 14,092.22 | 15,279.00 | (1,186.78) |
| RV Tax | 296.50 | 235.98 | 306.00 | (70.02) |
| 16/20M Tax | 466.59 | 472.44 | 427.00 | 45.44 |
| Weed Chemical Sales | 96,195.59 | 138,080.47 | 148,000.00 | (9,919.53) |
| Miscellaneous Revenue | - | - | - | - |
| Total Cash Receipts | <u>\$ 216,176.85</u> | <u>\$ 256,556.60</u> | <u>\$ 240,944.00</u> | <u>\$ 15,612.60</u> |
| Expenditures | | | | |
| Personnel Services | \$ 58,843.20 | \$ 58,843.20 | \$ 58,843.00 | \$ 0.20 |
| Contractual Services | 11,465.49 | 15,144.31 | 19,150.00 | (4,005.69) |
| Chemicals | 157,564.46 | 162,475.56 | 213,502.00 | (51,026.44) |
| Commodities | 10,755.39 | 12,058.63 | - | 12,058.63 |
| Capital Outlay | - | - | 1,550.00 | (1,550.00) |
| Neighborhood Revitalization Rebate | - | - | 618.00 | (618.00) |
| Transfer | - | - | - | - |
| Contingency | - | - | 34,000.00 | (34,000.00) |
| Total Expenditures | <u>\$ 238,628.54</u> | <u>\$ 248,521.70</u> | <u>\$ 327,663.00</u> | <u>\$ (79,141.30)</u> |
| Cash Receipts Over (Under) Expenditures | \$ (22,451.69) | \$ 8,034.90 | | |
| Unencumbered Cash, Beginning | <u>80,800.29</u> | <u>58,348.60</u> | | |
| Unencumbered Cash, Ending | <u>\$ 58,348.60</u> | <u>\$ 66,383.50</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Employee Benefit Fund**

| | Prior Year Actual | Current Year | | Variance Over Under |
|---|-------------------------|------------------------|------------------------|---------------------------|
| | | Actual | Budget | (Under) |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Current Ad Valorem Taxes | \$ 1,789,440.40 | \$ 1,845,681.85 | \$ 2,363,850.00 | \$ (518,168.15) |
| Delinquencies/Redemptions | 49,034.94 | 36,600.70 | 15,000.00 | 21,600.70 |
| Payment in Lieu of Taxes/Other | 531.15 | - | - | - |
| Motor Vehicle Tax | 224,856.98 | 249,342.20 | 272,103.00 | (22,760.80) |
| RV Tax | 4,356.37 | 4,181.72 | 5,451.00 | (1,269.28) |
| 16/20M Tax | 6,788.58 | 6,942.69 | 7,604.00 | (661.31) |
| Reimbursed Expenses | - | - | 50,000.00 | (50,000.00) |
| Miscellaneous | 777.04 | 3,440.14 | - | 3,440.14 |
| Total Cash Receipts | <u>\$ 2,075,785.46</u> | <u>\$ 2,146,189.30</u> | <u>\$ 2,714,008.00</u> | <u>\$ (567,818.70)</u> |
| Expenditures | | | | |
| Health Insurance | \$ 1,118,512.61 | \$ 1,174,855.59 | \$ 1,328,578.00 | \$ (153,722.41) |
| FICA/Medicare | 346,899.17 | 345,666.22 | 367,898.00 | (22,231.78) |
| KPERs | 248,819.37 | 271,911.49 | 287,339.00 | (15,427.51) |
| Unemployment Insurance | 4,044.21 | 13,920.21 | 15,636.00 | (1,715.79) |
| Workmen's Compensation | 110,414.93 | 134,909.76 | 145,236.00 | (10,326.24) |
| Employee Physicals | 16,950.00 | 9,807.00 | 14,000.00 | (4,193.00) |
| KP&F | 207,656.07 | 170,267.96 | 172,586.00 | (2,318.04) |
| Miscellaneous | 27.88 | - | - | - |
| Neighborhood Revitalization Rebate | - | - | 11,252.00 | (11,252.00) |
| Contingency | - | - | 40,000.00 | (40,000.00) |
| Total Expenditures | <u>\$ 2,053,324.24</u> | <u>\$ 2,121,338.23</u> | <u>\$ 2,382,525.00</u> | <u>\$ (261,186.77)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 22,461.22 | \$ 24,851.07 | | |
| Unencumbered Cash, Beginning | <u>335,186.44</u> | <u>357,647.66</u> | | |
| Unencumbered Cash, Ending | <u>\$ 357,647.66</u> | <u>\$ 382,498.73</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Special Sales Tax for Repayment of 2005 Bonds Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|------------------------|------------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Sales Tax Revenues | <u>\$ 2,180,253.65</u> | <u>\$ 1,982,075.27</u> | <u>\$ 2,300,000.00</u> | <u>\$ (317,924.73)</u> |
| Expenditures | | | | |
| Operating Transfers | <u>\$ 2,200,253.65</u> | <u>\$ 1,440,626.52</u> | <u>\$ 2,280,000.00</u> | <u>\$ (839,373.48)</u> |
| Cash Receipts Over (Under) Expenditures | \$ (20,000.00) | \$ 541,448.75 | | |
| Unencumbered Cash, Beginning | <u>40,000.00</u> | <u>20,000.00</u> | | |
| Unencumbered Cash, Ending | <u>\$ 20,000.00</u> | <u>\$ 561,448.75</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Economic Development Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Appropriations | \$ 65,000.00 | \$ 65,000.00 | \$ 95,000.00 | \$ (30,000.00) |
| FHLB Job Grant | 25,000.00 | 2,100.00 | 25,000.00 | (22,900.00) |
| Miscellaneous | 39,986.35 | 41,909.23 | - | 41,909.23 |
| Operating Transfers | 30,000.00 | 30,000.00 | 30,000.00 | - |
| Total Cash Receipts | <u>\$ 159,986.35</u> | <u>\$ 139,009.23</u> | <u>\$ 150,000.00</u> | <u>\$ (10,990.77)</u> |
| Expenditures | | | | |
| Personnel | \$ 110,102.22 | \$ 104,254.99 | \$ 120,348.00 | \$ (16,093.01) |
| Contractual | 77,535.14 | 24,578.26 | 80,700.00 | (56,121.74) |
| Commodities | 388.53 | 1,178.72 | 3,000.00 | (1,821.28) |
| Capital Outlay | 4,083.96 | 17,698.46 | 47,959.00 | (30,260.54) |
| Total Expenditures | <u>\$ 192,109.85</u> | <u>\$ 147,710.43</u> | <u>\$ 252,007.00</u> | <u>\$ (104,296.57)</u> |
| Cash Receipts Over (Under) Expenditures | \$ (32,123.50) | \$ (8,701.20) | | |
| Unencumbered Cash, Beginning | <u>134,141.70</u> | <u>102,018.20</u> | | |
| Unencumbered Cash, Ending | <u>\$ 102,018.20</u> | <u>\$ 93,317.00</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****911 System Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| User Fees | \$ 101,890.19 | \$ 16,292.25 | \$ 66,502.00 | \$ (50,209.75) |
| Miscellaneous | - | - | 6,000.00 | (6,000.00) |
| Total Cash Receipts | <u>\$ 101,890.19</u> | <u>\$ 16,292.25</u> | <u>\$ 72,502.00</u> | <u>\$ (56,209.75)</u> |
| Expenditures | | | | |
| Contractual Services | \$ 74,912.38 | \$ 13,526.54 | \$ 117,500.00 | \$ (103,973.46) |
| Commodities | - | 1,577.00 | 1,500.00 | 77.00 |
| Capital Outlay | 399.98 | - | 119,567.00 | (119,567.00) |
| Total Expenditures | <u>\$ 75,312.36</u> | <u>\$ 15,103.54</u> | <u>\$ 238,567.00</u> | <u>\$ (223,463.46)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 26,577.83 | \$ 1,188.71 | | |
| Unencumbered Cash, Beginning | <u>214,056.57</u> | <u>240,634.40</u> | | |
| Unencumbered Cash, Ending | <u>\$ 240,634.40</u> | <u>\$ 241,823.11</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****911 Wireless Fund**

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| User Fees | \$ 73,282.84 | \$ 171,617.64 | \$ 196,100.00 | \$ (24,482.36) |
| Interest on Idle Funds | 671.14 | 795.64 | 1,000.00 | (204.36) |
| Total Cash Receipts | <u>\$ 73,953.98</u> | <u>\$ 172,413.28</u> | <u>\$ 197,100.00</u> | <u>\$ (24,686.72)</u> |
| Expenditures | | | | |
| Contractual Services | \$ 15,873.30 | \$ 156,534.15 | \$ 13,500.00 | \$ 143,034.15 |
| Commodities | - | - | - | - |
| Capital Outlay | 2,650.00 | - | 327,674.00 | (327,674.00) |
| Total Expenditures | <u>\$ 18,523.30</u> | <u>\$ 156,534.15</u> | <u>\$ 341,174.00</u> | <u>\$ (184,639.85)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 55,430.68 | \$ 15,879.13 | | |
| Unencumbered Cash, Beginning | 293,824.39 | 349,255.07 | | |
| Unencumbered Cash, Ending | <u>\$ 349,255.07</u> | <u>\$ 365,134.20</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Community Corrections Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Intergovernmental: | | | | |
| Community Corrections Grant | \$ 351,710.00 | \$ 379,539.25 | \$ 351,000.00 | \$ 28,539.25 |
| Case Management | 66,113.71 | 60,168.19 | 67,000.00 | (6,831.81) |
| Miscellaneous | - | - | - | - |
| Operating Transfers | - | - | 30,000.00 | (30,000.00) |
| Total Cash Receipts | <u>\$ 417,823.71</u> | <u>\$ 439,707.44</u> | <u>\$ 448,000.00</u> | <u>\$ (8,292.56)</u> |
| Expenditures | | | | |
| Personnel Services | \$ 385,281.76 | \$ 380,991.36 | \$ 389,123.00 | \$ (8,131.64) |
| Contractual Services | 20,427.30 | 22,075.03 | 34,850.00 | (12,774.97) |
| Commodities | 12,006.07 | 10,854.17 | 9,750.00 | 1,104.17 |
| Capital Outlay | - | - | 1,500.00 | (1,500.00) |
| Total Expenditures | <u>\$ 417,715.13</u> | <u>\$ 413,920.56</u> | <u>\$ 435,223.00</u> | <u>\$ (21,302.44)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 108.58 | \$ 25,786.88 | | |
| Unencumbered Cash, Beginning | <u>1,212.93</u> | <u>1,321.51</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,321.51</u> | <u>\$ 27,108.39</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Juvenile Service Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Graduated Sanction & Prevention | \$ 568,154.65 | \$ 607,777.22 | \$ 563,842.00 | \$ 43,935.22 |
| Juvenile & Other | 28,525.87 | 1,975.00 | - | 1,975.00 |
| Miscellaneous | - | - | 22,000.00 | (22,000.00) |
| Operating Transfers | - | - | 10,000.00 | (10,000.00) |
| Total Cash Receipts | <u>\$ 596,680.52</u> | <u>\$ 609,752.22</u> | <u>\$ 595,842.00</u> | <u>\$ 13,910.22</u> |
| Expenditures | | | | |
| Graduated Sanction & Prevention | \$ 618,333.72 | \$ 582,004.50 | \$ 620,409.00 | \$ (38,404.50) |
| Juvenile & Other | 9,939.13 | - | 104,837.00 | (104,837.00) |
| Transfer to Other Fund | - | - | - | - |
| Total Expenditures | <u>\$ 628,272.85</u> | <u>\$ 582,004.50</u> | <u>\$ 725,246.00</u> | <u>\$ (143,241.50)</u> |
| Cash Receipts Over (Under) Expenditures | \$ (31,592.33) | \$ 27,747.72 | | |
| Unencumbered Cash, Beginning | <u>148,520.04</u> | <u>116,927.71</u> | | |
| Unencumbered Cash, Ending | <u>\$ 116,927.71</u> | <u>\$ 144,675.43</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Special Alcohol Programs Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|---------------|-------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Intergovernmental: Liquor Tax | \$ 5,371.72 | \$ 3,708.34 | \$ 5,593.00 | \$ (1,884.66) |
| Expenditures | | | | |
| Appropriations | \$ 7,000.00 | \$ 6,000.00 | \$ 8,967.00 | \$ (2,967.00) |
| Cash Receipts Over (Under) Expenditures | \$ (1,628.28) | \$ (2,291.66) | | |
| Unencumbered Cash, Beginning | 4,873.50 | 3,245.22 | | |
| Unencumbered Cash, Ending | \$ 3,245.22 | \$ 953.56 | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Special Parks and Recreation Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------|--------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Intergovernmental: Liquor Tax | \$ 5,371.72 | \$ 3,708.34 | \$ 5,593.00 | \$ (1,884.66) |
| Expenditures | | | | |
| Appropriations | \$ - | \$ 33,000.00 | \$ 38,149.00 | \$ (5,149.00) |
| Cash Receipts Over (Under) Expenditures | \$ 5,371.72 | \$ (29,291.66) | | |
| Unencumbered Cash, Beginning | 27,055.16 | 32,426.88 | | |
| Unencumbered Cash, Ending | \$ 32,426.88 | \$ 3,135.22 | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Prosecuting Attorney Training Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|--------------------|--------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| District Court | \$ 5,655.00 | \$ 4,229.81 | \$ 8,000.00 | \$ (3,770.19) |
| Miscellaneous | - | - | - | - |
| Total Cash Receipts | <u>\$ 5,655.00</u> | <u>\$ 4,229.81</u> | <u>\$ 8,000.00</u> | <u>\$ (3,770.19)</u> |
| Expenditures | | | | |
| Contractual Services | \$ 3,805.12 | \$ 4,214.59 | \$ 12,711.00 | \$ (8,496.41) |
| Cash Receipts Over (Under) Expenditures | \$ 1,849.88 | \$ 15.22 | | |
| Unencumbered Cash, Beginning | <u>4,638.94</u> | <u>6,488.82</u> | | |
| Unencumbered Cash, Ending | <u>\$ 6,488.82</u> | <u>\$ 6,504.04</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Attorney Special Forfeiture Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|--------------|--------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Miscellaneous | \$ - | \$ - | \$ 10,000.00 | \$ (10,000.00) |
| Expenditures | | | | |
| Contractual | \$ 900.00 | \$ 395.85 | \$ 13,900.00 | \$ (13,504.15) |
| Cash Receipts Over (Under) Expenditures | \$ (900.00) | \$ (395.85) | | |
| Unencumbered Cash, Beginning | 1,900.00 | 1,000.00 | | |
| Unencumbered Cash, Ending | \$ 1,000.00 | \$ 604.15 | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Drug Screening Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|---------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Program Revenues | \$ 28,463.68 | \$ 26,092.33 | \$ 35,000.00 | \$ (8,907.67) |
| Miscellaneous | - | - | - | - |
| Total Cash Receipts | <u>\$ 28,463.68</u> | <u>\$ 26,092.33</u> | <u>\$ 35,000.00</u> | <u>\$ (8,907.67)</u> |
| Expenditures | | | | |
| Testing Fees and Refunds | \$ 23,030.39 | \$ 26,426.56 | \$ 99,764.00 | \$ (73,337.44) |
| Cash Receipts Over (Under) Expenditures | \$ 5,433.29 | \$ (334.23) | | |
| Unencumbered Cash, Beginning | <u>53,761.33</u> | <u>59,194.62</u> | | |
| Unencumbered Cash, Ending | <u>\$ 59,194.62</u> | <u>\$ 58,860.39</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Sales Tax Surplus Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|------------------------|------------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Interest Income | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | 13,797.26 | 14,877.01 | 10,000.00 | 4,877.01 |
| Operating Transfers | 1,465,542.85 | 946,961.56 | 1,539,502.00 | (592,540.44) |
| Total Cash Receipts | <u>\$ 1,479,340.11</u> | <u>\$ 961,838.57</u> | <u>\$ 1,549,502.00</u> | <u>\$ (587,663.43)</u> |
| Expenditures | | | | |
| Contractual | \$ - | \$ - | \$ - | \$ - |
| Commodities | - | 5,250.00 | - | 5,250.00 |
| Capital Outlay | - | 5,400,370.00 | 6,051,109.00 | (650,739.00) |
| Contingency | - | - | - | - |
| Total Expenditures | <u>\$ -</u> | <u>\$ 5,405,620.00</u> | <u>\$ 6,051,109.00</u> | <u>\$ (645,489.00)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 1,479,340.11 | \$ (4,443,781.43) | | |
| Unencumbered Cash, Beginning | <u>3,226,003.51</u> | <u>4,705,343.62</u> | | |
| Unencumbered Cash, Ending | <u>\$ 4,705,343.62</u> | <u>\$ 261,562.19</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Sheriff Special Law Enforcement Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|---------------|---------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Miscellaneous | \$ 39,436.22 | \$ 47,865.98 | \$ 50,000.00 | \$ (2,134.02) |
| Expenditures | | | | |
| Contractual | \$ - | \$ 1,112.90 | \$ - | \$ 1,112.90 |
| Commodities | 11,205.00 | 6,040.00 | 20,000.00 | (13,960.00) |
| Capital Outlay | 6,532.86 | - | 137,819.00 | (137,819.00) |
| Total Expenditures | \$ 17,737.86 | \$ 7,152.90 | \$ 157,819.00 | \$ (150,666.10) |
| Cash Receipts Over (Under) Expenditures | \$ 21,698.36 | \$ 40,713.08 | | |
| Unencumbered Cash, Beginning | 84,660.42 | 106,358.78 | | |
| Unencumbered Cash, Ending | \$ 106,358.78 | \$ 147,071.86 | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Firearms Range Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|--------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Miscellaneous | \$ 4,000.00 | \$ - | \$ 12,000.00 | \$ (12,000.00) |
| Operating Transfers | - | - | 1,000.00 | (1,000.00) |
| Total Cash Receipts | <u>\$ 4,000.00</u> | <u>\$ -</u> | <u>\$ 13,000.00</u> | <u>\$ (13,000.00)</u> |
| Expenditures | | | | |
| Contractual | \$ 384.87 | \$ 400.64 | \$ 1,500.00 | \$ (1,099.36) |
| Commodities | - | 807.08 | 1,000.00 | (192.92) |
| Capital Outlay | - | - | 22,176.00 | (22,176.00) |
| Total Expenditures | <u>\$ 384.87</u> | <u>\$ 1,207.72</u> | <u>\$ 24,676.00</u> | <u>\$ (23,468.28)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 3,615.13 | \$ (1,207.72) | | |
| Unencumbered Cash, Beginning | <u>3,944.63</u> | <u>7,559.76</u> | | |
| Unencumbered Cash, Ending | <u>\$ 7,559.76</u> | <u>\$ 6,352.04</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Community Developmental Disability Organization Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------------|----------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| State Grant Funds | \$ 11,067.00 | \$ 50,168.00 | \$ 51,988.00 | \$ (1,820.00) |
| State Aide | 51,468.00 | - | | - |
| Administration | 200,553.33 | 199,633.00 | 201,308.00 | (1,675.00) |
| Screening Revenue | 25,830.00 | 22,590.00 | 20,000.00 | 2,590.00 |
| Misc Income | 16,976.94 | - | - | - |
| Operating Transfers | 90,000.00 | 90,000.00 | 90,000.00 | - |
| Total Cash Receipts | <u>\$ 395,895.27</u> | <u>\$ 362,391.00</u> | <u>\$ 363,296.00</u> | <u>\$ (905.00)</u> |
| Expenditures | | | | |
| Personnel Services | \$ 198,243.09 | \$ 207,481.82 | \$ 225,848.00 | \$ (18,366.18) |
| Contractual | 101,922.64 | 113,678.66 | 131,924.00 | (18,245.34) |
| Commodities | 5,007.88 | 2,407.34 | 13,524.00 | (11,116.66) |
| Capital Outlay | 21,329.50 | - | - | - |
| Operating Transfers | - | - | 2,000.00 | (2,000.00) |
| Total Expenditures | <u>\$ 326,503.11</u> | <u>\$ 323,567.82</u> | <u>\$ 373,296.00</u> | <u>\$ (49,728.18)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 69,392.16 | \$ 38,823.18 | | |
| Unencumbered Cash, Beginning | <u>20,097.92</u> | <u>89,490.08</u> | | |
| Unencumbered Cash, Ending | <u>\$ 89,490.08</u> | <u>\$ 128,313.26</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Special Machinery Fund**

| | <u>2011</u> | <u>2012</u> |
|---|-----------------------------|-----------------------------|
| Cash Receipts | | |
| Miscellaneous Revenue | \$ - | \$ 13,750.00 |
| Operating Transfers | <u>10,635.18</u> | <u>-</u> |
| Total Cash Receipts | <u>\$ 10,635.18</u> | <u>\$ 13,750.00</u> |
| Expenditures | | |
| Road Equipment | <u>\$ 99,952.98</u> | <u>\$ 119,819.00</u> |
| Cash Receipts Over (Under) Expenditures | \$ (89,317.80) | \$ (106,069.00) |
| Unencumbered Cash, Beginning | <u>424,378.99</u> | <u>335,061.19</u> |
| Unencumbered Cash, Ending | <u><u>\$ 335,061.19</u></u> | <u><u>\$ 228,992.19</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Special Highway Improvement Fund**

| | <u>2011</u> | <u>2012</u> |
|---|-----------------------------|-----------------------------|
| Cash Receipts | | |
| Miscellaneous Revenue | \$ 97,228.13 | \$ 40,974.47 |
| Operating Transfers | <u>-</u> | <u>-</u> |
| Total Cash Receipts | <u>\$ 97,228.13</u> | <u>\$ 40,974.47</u> |
| Expenditures | | |
| Construction | \$ 175,397.22 | \$ 152,553.79 |
| Contractual | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>\$ 175,397.22</u> | <u>\$ 152,553.79</u> |
| Cash Receipts Over (Under) Expenditures | \$ (78,169.09) | \$ (111,579.32) |
| Unencumbered Cash, Beginning | <u>987,867.46</u> | <u>909,698.37</u> |
| Unencumbered Cash, Ending | <u><u>\$ 909,698.37</u></u> | <u><u>\$ 798,119.05</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Special Equipment Reserve Fund**

| | <u>2011</u> | <u>2012</u> |
|---|-----------------------------|-----------------------------|
| Cash Receipts | | |
| Interest on Idle Funds | \$ 1,874.01 | \$ 1,553.23 |
| Miscellaneous Income | 52,846.07 | 14,316.57 |
| Operating Transfers | - | - |
| | <u> </u> | <u> </u> |
| Total Cash Receipts | \$ 54,720.08 | \$ 15,869.80 |
| Expenditures | | |
| Office Equipment | \$ 176,296.61 | \$ 239,428.48 |
| Other Equipment | 31,744.71 | 317.43 |
| Professional Tech Services | 1,234.42 | 26,026.79 |
| | <u> </u> | <u> </u> |
| Total Expenditures | \$ 209,275.74 | \$ 265,772.70 |
| Cash Receipts Over (Under) Expenditures | \$ (154,555.66) | \$ (249,902.90) |
| Unencumbered Cash, Beginning | <u>1,056,801.11</u> | <u>902,245.45</u> |
| Unencumbered Cash, Ending | <u><u>\$ 902,245.45</u></u> | <u><u>\$ 652,342.55</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Register of Deeds Technology Fund**

| | <u>2011</u> | <u>2012</u> |
|---|----------------------------|----------------------------|
| Cash Receipts | | |
| Miscellaneous | \$ 45,162.00 | \$ 38,500.00 |
| Interest on Idle Funds | 56.20 | 80.43 |
| | <u>\$ 45,218.20</u> | <u>\$ 38,580.43</u> |
| Total Cash Receipts | | |
| Expenditures | | |
| Contractual | \$ 23,775.14 | \$ 24,466.16 |
| Commodities | 17,671.00 | - |
| Operating Transfers | - | - |
| | <u>\$ 41,446.14</u> | <u>\$ 24,466.16</u> |
| Total Expenditures | | |
| Cash Receipts Over (Under) Expenditures | \$ 3,772.06 | \$ 14,114.27 |
| Unencumbered Cash, Beginning | <u>27,739.30</u> | <u>31,511.36</u> |
| Unencumbered Cash, Ending | <u><u>\$ 31,511.36</u></u> | <u><u>\$ 45,625.63</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Capital Improvements Fund**

| | <u>2011</u> | <u>2012</u> |
|---|----------------------------|-------------------------|
| Cash Receipts | | |
| Interest on Idle Funds | \$ 235.83 | \$ 0.14 |
| Miscellaneous Revenue | 8,480.00 | - |
| Operating Transfers | <u>-</u> | <u>-</u> |
| Total Cash Receipts | <u>\$ 8,715.83</u> | <u>\$ 0.14</u> |
| Expenditures | | |
| Contractual | \$ - | \$ - |
| Capital Outlay | <u>87,904.78</u> | <u>73,490.00</u> |
| Total Expenditures | <u>\$ 87,904.78</u> | <u>\$ 73,490.00</u> |
| Cash Receipts Over (Under) Expenditures | \$ (79,188.95) | \$ (73,489.86) |
| Unencumbered Cash, Beginning | <u>152,986.70</u> | <u>73,797.75</u> |
| Unencumbered Cash, Ending | <u><u>\$ 73,797.75</u></u> | <u><u>\$ 307.89</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Grants Fund**

| | <u>2011</u> | <u>2012</u> |
|---|------------------------------|------------------------------|
| Cash Receipts | | |
| Grants Received | <u>\$ 223,197.22</u> | <u>\$ 165,257.23</u> |
| Expenditures | | |
| Grant Expenditures | <u>\$ 250,845.52</u> | <u>\$ 164,114.54</u> |
| Cash Receipts Over (Under) Expenditures | \$ (27,648.30) | \$ 1,142.69 |
| Unencumbered Cash, Beginning | <u>(9,295.18)</u> | <u>(36,943.48)</u> |
| Unencumbered Cash, Ending | <u><u>\$ (36,943.48)</u></u> | <u><u>\$ (35,800.79)</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****District Court Special Fund**

| | <u>2011</u> | <u>2012</u> |
|---|---------------------------|---------------------------|
| Cash Receipts | | |
| Income | <u>\$ 1,125.00</u> | <u>\$ 4,775.00</u> |
| Expenditures | | |
| Expenditures | <u>\$ -</u> | <u>1,597.02</u> |
| Cash Receipts Over (Under) Expenditures | <u>\$ 1,125.00</u> | <u>\$ 3,177.98</u> |
| Unencumbered Cash, Beginning | <u>-</u> | <u>1,125.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 1,125.00</u></u> | <u><u>\$ 4,302.98</u></u> |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Bond and Interest Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|---------------------|---------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Taxes and Shared Revenue: | | | | |
| Delinquencies and Redemptions | \$ 101.15 | \$ 10.21 | \$ - | \$ 10.21 |
| Miscellaneous Revenues | 19,095.00 | 23,303.75 | 23,300.00 | 3.75 |
| Total Cash Receipts | <u>\$ 19,196.15</u> | <u>\$ 23,313.96</u> | <u>\$ 23,300.00</u> | <u>\$ 13.96</u> |
| Expenditures | | | | |
| Bond Principal | \$ 15,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ - |
| Interest | 4,095.00 | 3,300.00 | 3,300.00 | - |
| Other | 2.50 | 3.75 | | 3.75 |
| Contingency | - | - | 4,252.00 | (4,252.00) |
| Operating Transfers | - | - | - | - |
| Total Expenditures | <u>\$ 19,097.50</u> | <u>\$ 23,303.75</u> | <u>\$ 27,552.00</u> | <u>\$ (4,248.25)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 98.65 | \$ 10.21 | | |
| Unencumbered Cash, Beginning | 24,251.82 | 24,350.47 | | |
| Unencumbered Cash, Ending | <u>\$ 24,350.47</u> | <u>\$ 24,360.68</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Bond Debt Service Series 2005 Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|-----------------|-----------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Operating Transfers | \$ 734,710.80 | \$ 493,664.96 | \$ 740,498.00 | \$ (246,833.04) |
| Expenditures | | | | |
| Note Principal | \$ 510,000.00 | \$ 535,000.00 | \$ 535,000.00 | \$ - |
| Note Interest | 221,817.50 | 205,497.50 | 205,498.00 | (0.50) |
| Reserve Funds for 2013 Payments | - | - | 311,181.00 | (311,181.00) |
| Total Expenditures | \$ 731,817.50 | \$ 740,497.50 | \$ 1,051,679.00 | \$ (311,181.50) |
| Cash Receipts Over (Under) Expenditures | \$ 2,893.30 | \$ (246,832.54) | | |
| Unencumbered Cash, Beginning | 311,182.26 | 314,075.56 | | |
| Unencumbered Cash, Ending | \$ 314,075.56 | \$ 67,243.02 | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Public Works Department Fund**

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|------------------------|------------------------|-----------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Landfill Revenue | \$ 1,191,286.52 | \$ 1,075,778.11 | \$ 1,379,500.00 | \$ (303,721.89) |
| Miscellaneous | 264.06 | 58,286.64 | 500.00 | 57,786.64 |
| Total Cash Receipts | <u>\$ 1,191,550.58</u> | <u>\$ 1,134,064.75</u> | <u>\$ 1,380,000.00</u> | <u>\$ (245,935.25)</u> |
| Expenditures | | | | |
| Personnel Services | \$ 267,456.61 | \$ 278,354.32 | \$ 282,054.00 | \$ (3,699.68) |
| Tonnage Fees | 33,262.99 | 35,144.04 | - | 35,144.04 |
| Solid Waste Fees | 9,099.68 | 9,312.00 | - | 9,312.00 |
| Hauling Fees | 660,551.27 | 672,129.09 | 1,039,970.00 | (367,840.91) |
| Other Contractual Services | 92,817.92 | 42,858.93 | - | 42,858.93 |
| Commodities | 31,841.99 | 39,986.25 | 56,650.00 | (16,663.75) |
| Capital Outlay | 365,582.32 | 528.19 | 56,000.00 | (55,471.81) |
| Contingency | - | - | 550,000.00 | (550,000.00) |
| Total Expenditures | <u>\$ 1,460,612.78</u> | <u>\$ 1,078,312.82</u> | <u>\$ 1,984,674.00</u> | <u>\$ (906,361.18)</u> |
| Cash Receipts Over (Under) Expenditures | \$ (269,062.20) | \$ 55,751.93 | | |
| Unencumbered Cash, Beginning | <u>741,626.79</u> | <u>472,564.59</u> | | |
| Unencumbered Cash, Ending | <u>\$ 472,564.59</u> | <u>\$ 528,316.52</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS**Schedule of Cash Receipts and Expenditures - Actual and Budget****Regulatory Basis****For the Year Ended December 31, 2012****(With Comparative Actual Totals For the Prior Year Ended December 31, 2011)****Jail Enterprise Fund**

| | Prior Year Actual | Current Year | | Variance Over Over (Under) |
|---|-------------------------|----------------------|----------------------|-------------------------------------|
| | | Actual | Budget | |
| Cash Receipts | | | | |
| Adult Inmate Housing Fees | \$ 205,855.00 | \$ 535,465.00 | \$ 638,750.00 | \$ (103,285.00) |
| Miscellaneous | 959.63 | - | - | - |
| Operating Transfers | 100,000.00 | - | - | - |
| Total Cash Receipts | <u>\$ 306,814.63</u> | <u>\$ 535,465.00</u> | <u>\$ 638,750.00</u> | <u>\$ (103,285.00)</u> |
| Expenditures | | | | |
| Personnel Services | \$ 68,014.93 | \$ 87,287.53 | \$ 236,956.00 | \$ (149,668.47) |
| Contractual Services | 6,284.53 | 179,012.66 | 24,400.00 | 154,612.66 |
| Commodities | 33,202.88 | 62,533.81 | 70,850.00 | (8,316.19) |
| Operating Transfers | - | - | 431,595.00 | (431,595.00) |
| Total Expenditures | <u>\$ 107,502.34</u> | <u>\$ 328,834.00</u> | <u>\$ 763,801.00</u> | <u>\$ (434,967.00)</u> |
| Cash Receipts Over (Under) Expenditures | \$ 199,312.29 | \$ 206,631.00 | | |
| Unencumbered Cash, Beginning | - | 199,312.29 | | |
| Unencumbered Cash, Ending | <u>\$ 199,312.29</u> | <u>\$ 405,943.29</u> | | |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
Schedule of Cash Receipts and Cash Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2012

Page 1 of 2

Agency Funds

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Ending Cash Balance</u> |
|----------------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| Distributable Funds: | | | | |
| Current Tax | \$ 20,716,722.01 | \$ 34,847,709.08 | \$ 35,150,523.28 | \$ 20,413,907.81 |
| Current Tax Refunds | (9,294.82) | 41,230.01 | 44,024.48 | (12,089.29) |
| Redemptions | 205,549.87 | 904,480.10 | 763,306.57 | 346,723.40 |
| Delinquent Per. Prop. Tax | 60,833.60 | 105,569.93 | 98,521.93 | 67,881.60 |
| Per. Prop. Tax Paid in Adv. | - | 886.92 | 886.92 | - |
| Foreclosure Sale | 5,520.00 | 5,799.16 | 11,239.16 | 80.00 |
| Foreclosure Costs | - | 13,968.29 | 13,968.29 | - |
| Escaped Tax | - | 159,912.55 | 169.60 | 159,742.95 |
| Severance Tax | - | 42,700.65 | 42,700.65 | - |
| Taxes in Bankruptcy | - | 85,114.80 | 85,114.80 | - |
| Taxes in Suspense | - | - | - | - |
| Payment in Lieu of Taxes | 8,000.00 | 8,624.15 | 16,624.15 | - |
| Vehicle Taxes | 123,042.41 | 4,673,539.04 | 4,328,141.54 | 468,439.91 |
| RV Taxes | 1,662.55 | 76,108.19 | 69,412.78 | 8,357.96 |
| Cereal Malt Beverage | 75.00 | 75.00 | 75.00 | 75.00 |
| Candidate Filing Fee | - | 455.00 | 455.00 | - |
| Delinquent P.P. Tax - Partial | 1,903.75 | 14,044.30 | 13,461.24 | 2,486.81 |
| Total Distributable Funds | \$ 21,114,014.37 | \$ 40,980,217.17 | \$ 40,638,625.39 | \$ 21,455,606.15 |
| State Funds: | | | | |
| State Educational Building | \$ - | \$ 235,862.84 | \$ 235,862.84 | \$ - |
| State Institutional Building | - | 117,931.38 | 117,931.38 | - |
| State Correctional Building | - | 1.11 | 1.11 | - |
| Game Licenses | - | 11,554.00 | 11,329.00 | 225.00 |
| State Motor Vehicle | - | 1,617,580.86 | 1,617,277.02 | 303.84 |
| Auto Sales Tax | 81,587.08 | 1,082,737.49 | 1,087,282.82 | 77,041.75 |
| Heritage Trust Fund | 3,413.26 | 10,768.15 | 10,950.07 | 3,231.34 |
| Total State Funds | \$ 85,000.34 | \$ 3,076,435.83 | \$ 3,080,634.24 | \$ 80,801.93 |

The notes to the financial statement are an integral part of this statement.

COWLEY COUNTY, KANSAS
Schedule of Cash Receipts and Cash Disbursements - Actual
Regulatory Basis
For the Year Ended December 31, 2012

Page 2 of 2

Agency Funds

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|------------------------------|---------------------------|------------------|-----------------------|------------------------|
| Subdivision Funds: | | | | |
| School Districts | \$ - | \$ 17,637,482.44 | \$ 17,637,482.44 | \$ - |
| Cities | - | 8,309,919.99 | 8,309,919.99 | - |
| Townships | - | 1,811,007.11 | 1,811,007.11 | - |
| Cemeteries | - | 29,779.06 | 29,779.06 | - |
| Watersheds | - | 87,356.63 | 87,356.63 | - |
| Community Building | - | 27,291.75 | 27,291.75 | - |
| Fire Districts | - | 672,355.87 | 672,355.87 | - |
| Special County/City/Township | - | 1,574,711.57 | 1,574,711.57 | - |
| SC Regional Library | - | 125,722.14 | 125,722.14 | - |
| Improvement Districts | - | 8,762.23 | 8,762.23 | - |
| Total Subdivision Funds | \$ - | \$ 30,284,388.79 | \$ 30,284,388.79 | \$ - |
| Other Agency Funds: | | | | |
| Cash Over and Short | \$ 58.41 | \$ - | \$ 10.94 | \$ 47.47 |
| County Drug Task Force | 15,916.71 | 2,541.58 | - | 18,458.29 |
| Memorial Lawn Cemetery | 871.39 | 0.64 | - | 872.03 |
| Probate Unclaimed Money | 32,436.31 | 269,212.71 | 269,212.71 | 32,436.31 |
| Slider Tele/RR Reimb | - | - | - | - |
| Total Other Agency Funds | \$ 49,282.82 | \$ 271,754.93 | \$ 269,223.65 | \$ 51,814.10 |
| Total Agency Funds | \$ 21,248,297.53 | \$ 74,612,796.72 | \$ 74,272,872.07 | \$ 21,588,222.18 |

The notes to the financial statement are an integral part of this statement.